

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Case No.
	)	
DUSTIN ENGLISH,	)	
	)	
Respondent.	)	
	)	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

COMES NOW United States of America, by and through its attorneys, Jeffrey B. Jensen, United States Attorney for the Eastern District of Missouri, and Steven K. Luther, Assistant United States Attorney for said District, on behalf of its agency, the Internal Revenue Service, and avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Cynthia Smith is a revenue officer of the Internal Revenue Service, who is employed in the Office of the Internal Revenue Service, 1122 Town & Country Commons, Room 142, Chesterfield, MO 63017, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602 and 26 C.F.R. § 301.7602-1.

3. Respondent, Dustin K. English, is found at 142 Main Street, St. Charles, MO 63301, within the jurisdiction of this Court.

4. Revenue Officer Cynthia Smith is conducting an investigation to determine the income tax liabilities of Dustin K. English for 2010, 2011, 2014, and 2015, as set forth in the Declaration of Revenue Officer Cynthia Smith attached hereto as Exhibit 2.

5. Respondent is in possession and control of testimony, books, records, papers, and other data that are relevant to the above-described investigation.

6. On July 7, 2017, Revenue Officer Cynthia Smith issued an Internal Revenue Service summons directing respondent to appear before her on August 1, 2017, at 11:00 a.m., at 1122 Town & Country Commons, Chesterfield, MO 63017, to produce books, papers, records, and other data as described in the summons from which the Internal Revenue Service could determine his income tax liabilities for 2010, 2011, 2014, and 2015, and to testify about those records. An attested copy of the summons was served on respondent by Revenue Officer Cynthia Smith, which she handed to the respondent at his residence on July 10, 2017. The summons is attached hereto and incorporated herein as Exhibit 1.

7. Dustin K. English did not appear before Revenue Officer Cynthia Smith on August 1, 2017.

8. The matter was referred to the Office of Chief Counsel, Small/Business/Self-Employed for enforcement. On August 3, 2017, our office sent a letter to Dustin K. English requiring him to appear before Revenue Officer Cynthia Smith on August 22, 2017, and to comply with the summons or we would proceed in court to compel compliance.

9. On August 22, 2017, Dustin K. English again did not fully comply with the terms of the summons. Instead, he told the revenue officer that he was either in the hospital or out of the hospital on painkillers.

10. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

11. All administrative steps required by the Internal Revenue Code for the issuance of summons have been taken.

12. No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect for Dustin K. English for the years under investigation.

13. It is necessary to obtain and examine the books, papers, records, or other data sought by the summons in order to determine the income tax liabilities of Dustin K. English for 2010, 2011, 2014, and 2015, as evidenced by the Declaration of Revenue Officer Cynthia Smith.

WHEREFORE, Petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Dustin K. English, to show cause, if any, why he should not comply with and obey the aforementioned summons and each and every requirement thereof;

2. That the Court enter an order directing the respondent, Dustin K. English, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Cynthia Smith or her delegate, at such time and place as may be fixed by Revenue Officer Cynthia Smith or her delegate;

3. That the United States recovers its costs in maintaining this action; and

4. That the Court grant such other and further relief it deems just and proper.

DATE: January 5, 2018

Respectfully submitted,

JEFFREY B. JENSEN  
United States Attorney

s/ Steven K. Luther

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